



Caddo Parish Coroner's Office

Financial Statements **Year Ended December 31, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/22/09

Caddo Parish Coroner's Office

Financial Statements
Year Ended December 31, 2008

Caddo Parish Coroner's Office

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Independent Auditors' Report

Dr. Todd G. Thoma
Caddo Parish Coroner
Shreveport, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of the Caddo Parish Coroner's Office, as of and for the year ended December 31, 2008, which collectively comprise the Caddo Parish Coroner's Office basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Caddo Parish Coroner's Office management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Caddo Parish Coroner's Office as of December 31, 2008, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's Discussion and Analysis on page 7 through 12 and the Budgetary Comparison Schedule on page 27 are not a required part of the basic financial statements, but are supplementary information required by the Government Auditing Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2009 on our consideration of the Caddo Parish Coroner's Office internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

RBM LLP

Certified Public Accountants

Shreveport, Louisiana
June 23, 2009

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Dr. Todd G. Thoma
Caddo Parish Coroner
Shreveport, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of the Caddo Parish Coroner's Office, as of and for the year ended December 31, 2008, which collectively comprise the Caddo Parish Coroner's Office basic financial statements and have issued our report thereon dated June 23, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Caddo Parish Coroner's Office internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Coroner's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Coroner's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Coroner's financial statements that is more than inconsequential will not be prevented or detected by the Coroner's internal control. We consider the deficiency, described in the accompanying schedule

of findings and questioned costs as 2008-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Coroner's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Caddo Parish Coroner's Office financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2008-02.

The Coroner's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Coroner's response and, accordingly express no opinion on it.

This report is intended solely for the information and use of management, others within the organization, and awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

RBM LLP

Certified Public Accountants

Shreveport, Louisiana
June 23, 2009



OFFICE OF THE CORONER

Parish of Caddo • State of Louisiana
1031 Creswell Avenue • Shreveport, Louisiana 71101

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

This section of the Coroner's annual financial report presents our discussion and analysis of the Coroner's financial performance during the year ended December 31, 2008. Please read it in conjunction with the Coroner's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The Coroner's total net assets increased by \$155,018 over the course of this year's operations.
- During the year, the Coroner's governmental revenues were \$155,018 more than the \$899,546 in expenses for governmental activities.
- The total cost of the Coroner's programs was \$899,963, a decrease of \$103,374 or 10.3 percent under 2007.
- The Coroner reported an unrestricted fund balance of \$517,408 at the end of the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Coroner:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Coroner's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Coroner government, reporting the Coroner's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services, like public safety, were financed in the short-term as well as what remains for future spending.

The financial statements also include a summary of significant accounting policies and notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Coroner's financial statements, including the portion of the Coroner's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Figure A-1
Major Features of Coroner's Government and Fund Financial Statements

	Government-wide Statements	Fund Statements Governmental Funds
Scope	Entire Coroner government	The activities of the Coroner that are not proprietary or fiduciary, such as public safety
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter

Government-wide Statements

The government-wide statements report information about the Coroner as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The government-wide statement reports the Coroner's net assets and how they have changed. Net assets - the difference between the Coroner's assets and liabilities - is one way to measure the Coroner's financial health, or position.

- Over time, increases or decreases in the Coroner's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Coroner you need to consider additional financial factors such as matters that affect the city and parish.

The government-wide financial statements of the Coroner are divided into the following category:

- Governmental activities - all of the Coroner's basic services are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the Coroner's most significant funds - not the Coroner as a whole. Funds are accounting devices that the Coroner uses to keep track of specific sources of funding and spending for particular purposes.

- Presently, only the General Fund is required by the Coroner.

Most of the Coroner's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Coroner's programs. Because this information does not encompass the additional long-term focus of the governmental funds statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE

Net assets. The Coroner's net assets increased \$156,005 between fiscal years 2008 and 2007, to \$628,169. (See Table A-1).

Table A-1
Coroner's Net Assets

	Governmental Activities	
	2008	2007
Current and other assets	\$557,326	\$529,551
Capital assets	109,774	53,488
Total assets	\$667,100	\$583,039
Current liabilities	\$39,918	\$110,875
Total liabilities	\$39,918	\$110,875
Net assets:		
Investment in capital assets	\$109,774	\$ 53,488
Unrestricted	517,408	418,676
Total net assets	\$627,182	\$472,164

Changes in net assets. The Coroner's total governmental revenues increased by \$26,244 to \$1,046,293. (See Table A-2). Approximately 93 percent of the Coroner's revenue comes from appropriations from the City of Shreveport and Caddo Parish.

The total cost of all governmental programs and services decreased \$103,374 to \$899,963. The Coroner's expenses cover all services performed by its office.

Governmental Activities

Revenues for the Coroner's governmental activities increased 2.6 percent, while total expenses decreased by 10.3 percent.

Table A-2
Changes in Coroner's Net Assets

	Governmental Activities	
	2008	2007
Governmental revenues:		
City of Shreveport appropriations	\$ 827,527	\$ 799,095
Caddo Parish appropriations	149,123	143,905
Coroner's certificate and report charges	69,643	77,049
Total governmental revenues	1,046,293	1,020,049
Expenses – General governmental	899,963	1,003,337
Excess of governmental revenues over expenses	146,330	16,712
Other income	8,688	4,472
Increase in net assets	\$ 155,018	\$ 21,184

Table A-3
Increase in Net Assets from Coroner's Governmental Activities

	Total Cost of Services		Increase in Net Assets	
	2008	2007	2008	2007
Public safety	\$899,546	\$1,003,337	\$155,018	\$21,184

Financial Analysis of the Coroner's Funds

As the Coroner completed the year, its governmental funds reported an unrestricted fund balance of \$517,408, an increase from the prior year of \$98,732.

General Fund Budgetary Highlights

Over the course of the year, no revisions were made to the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2008, the Coroner had invested \$109,774 in capital assets. (See Table A-4).

Table A-4
Coroner's Capital Assets
(net of depreciation)

	Governmental Activities	
	2008	2007
Vehicles	\$75,553	\$38,740
Furniture and equipment	20,921	13,448
Computer software	12,100	-
Leasehold improvements	1,200	1,300
Total	\$109,774	\$53,488

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Coroner is dependent on the City of Shreveport and Caddo Parish for approximately 93 percent of its revenues. The City and Parish receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the Coroner's future revenues are expected to be consistent with the current years. The budget for the 2009 year is approximately the same as the year 2008 budget.

CONTACTING THE CORONER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the Coroner's finances and to demonstrate the Coroner's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Caddo Parish Coroner's Office, 1031 Creswell Avenue, Shreveport, Louisiana 71101.

Caddo Parish Coroner's Office

Statement of Net Assets

<u>December 31,</u>	<u>2008</u>
Assets:	
Cash and cash equivalents (Note 1)	\$526,312
Accounts receivable (Note 2)	24,131
Prepaid expenses	6,883
Capital assets, net of accumulated depreciation (Note 3)	109,774
Total assets	\$667,100
Liabilities:	
Accounts payable	\$ 22,476
Accrued payroll and payroll liabilities	17,442
Total liabilities	\$39,918
Net Assets:	
Investment in capital assets	\$ 109,774
Unrestricted	517,408
Total net assets	\$627,182

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Statement of Activities

Year Ended December 31,

2008

		Program Revenues		Net Revenue (Expense) and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Unit
Functions / Programs -				
Governmental activities -				
general government	\$899,963	\$69,643	\$976,650	\$146,330
Total government activities	\$899,963	\$69,643	\$976,650	\$146,330
Excess of governmental revenues over expenses				\$146,330
Other income				8,688
Excess of revenues over expenses				155,018
Net assets - beginning of year				472,164
Net assets - end of year				\$627,182

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Balance Sheet – Governmental Funds

<u>December 31,</u>		<u>2008</u>
		<u>General Fund</u>
Assets:		
Cash and cash equivalents (Note 1)		\$526,312
Accounts receivable (Note 2):		
Emergency certificates		21,600
Other		2,531
Prepaid expenses		6,883
Total assets		\$557,326
Liabilities and Fund Equity		
Liabilities:		
Accounts payable		\$ 22,476
Accrued payroll and payroll liabilities		2,131
Total liabilities		24,607
Fund Equity - Unreserved - undesignated fund balances		532,719
Total liabilities and fund equity		\$557,326

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

<i>December 31,</i>	2008
Total Fund Balances at December 31, 2008 – Governmental Funds	\$532,719
Cost of capital assets at December 31, 2008	\$239,579
Less: accumulated depreciation as of December 31, 2008	<u>(129,805)</u>
	109,774
Compensated absences at December 31, 2008	<u>(15,311)</u>
Total net assets at December 31, 2007– Governmental Activities	<u>\$627,182</u>

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds

<i>Year Ended December 31,</i>	2008
	General Fund
Revenues:	
City of Shreveport appropriations	\$ 827,527
Caddo Parish appropriations	149,123
Coroner's certificate and report charges	69,643
Total revenues	1,046,293
Expenditures:	
General government:	
Current operating:	
Personnel service	597,837
Professional services	192,972
Other operating	91,908
Capital outlay	81,953
Total expenditures	964,670
Excess of governmental revenues over expenditures	81,623
Other income	8,688
Excess of revenues over expenditures	90,311
Fund balances - beginning of year	442,408
Fund balances - end of year	\$ 532,719

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

<u>Year Ended December 31,</u>	<u>2008</u>
Excess of revenues and other sources over expenditures and other uses	\$ 90,311
Capital Assets:	
Capital outlay capitalized	\$ 81,953
Depreciation expense for the year ended December 31, 2008	(25,084)
Capital asset disposal	<u>(583)</u>
	56,286
<u>Decrease in compensated absences for the year ended December 31, 2008</u>	<u>8,421</u>
<u>Change in net assets of governmental activities</u>	<u>\$ 155,018</u>

The accompanying notes are an integral part of this financial statement.

Caddo Parish Coroner's Office

Summary of Significant Accounting Policies

Introduction

The authority for the Caddo Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

Financial Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

For financial reporting purposes, in conformance with GASB codification Section 2100, the Caddo Parish Coroner's Office financial statements include all governmental activities, funds, account groups and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the parish commission, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

Basis of Presentation

Governmental-wide Financial Statements (GWFS): The statement of net assets and the statement of activities display information about the Caddo Parish Coroner's Office. These statements include the financial activities of the Coroner's Office, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

Caddo Parish Coroner's Office

Summary of Significant Accounting Policies (Continued)

Basis of Presentation - (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Organization's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) appropriations and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not associated as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS): The fund financial statements provide information about the Organization's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The Organization reports the following major governmental fund:

General Fund - The general fund accounts for all operations of the coroner's office. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the Coroner, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 15 years.

Caddo Parish Coroner's Office

Summary of Significant Accounting Policies (Continued)

Basis of Accounting / Measurement Focus

All governmental funds of the Coroner follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Government-wide Financial Statements: The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange transactions*.

Program Revenues: Programs revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner's general revenues.

Fund Financial Statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Grants and appropriations are recorded when the Coroner is entitled to the funds.

Caddo Parish Coroner's Office

Summary of Significant Accounting Policies (Continued)

Basis of Accounting / Measurement Focus - (continued)

Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing services.

Budgets and Budgetary Accounting

The Coroner's Office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Coroner's Office prepares operating budgets for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

Caddo Parish Coroner's Office

Summary of Significant Accounting Policies *(Concluded)*

Cash	Cash includes amounts in demand deposits and interest bearing time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
Compensated Absences	The Coroner accrues accumulated unpaid vacation leave by employee. This obligation is reported in the government-wide statement of net assets and represents a reconciling item between the fund and government-wide presentations.
Use of Estimates	The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates in the financial statements are the depreciation of capital assets.

Caddo Parish Coroner's Office

Notes to Financial Statements

1. Cash and Certificates of Deposit

At December 31, 2008, the carrying amount of the Coroner's Office deposits was \$527,299 and the bank balances were \$555,191. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Accordingly, they are considered uncollateralized (Category 3) under the provisions of GASB codification C.20.106. At December 31, 2008, the Coroner's Office bank deposits are secured by federal deposit insurance and \$251,387 in pledged securities.

2. Accounts Receivable

Accounts receivable at December 31, 2008 consist of the following:

Accounts receivable:		
Emergency certificates		\$21,600
Other		2,531
Total accounts receivable		<u>\$24,131</u>

3. Capital Assets

Capital assets as of December 31, 2008 are as follows:

	Vehicles	Furniture, Fixtures & Equipment	Computer Software	Total
<u>Cost of Capital Assets,</u>				
December 31, 2007	\$115,300	\$43,326	\$ -	\$158,626
Additions	54,921	13,524	13,508	81,953
Retirements	-	(1,000)	-	(1,000)
<u>Cost of Capital Assets,</u>				
December 31, 2008	170,221	55,850	13,508	239,579
<u>Accumulated depreciation,</u>				
December 31, 2007	76,561	28,577	-	105,138
Additions	18,108	5,568	1,408	25,084
Retirements	-	(417)	-	(417)

(Continued)

Caddo Parish Coroner's Office

Notes to Financial Statements (Concluded)

3. Capital Assets - (continued)

	Vehicles	Furniture, Fixtures & Equipment	Computer Software	Total
Accumulated depreciation, December 31, 2008	94,669	33,728	1,408	129,805
Capital assets, net of accumulated depreciation, at December 31, 2008	\$75,552	\$22,122	\$12,100	\$109,774

Depreciation expense for the year ended December 31, 2008 was \$25,084.

Certain assets used by the Coroner's Office (primarily the administrative office building) are owned by the Caddo Parish Commission and accordingly are not reflected in these financial statements.

4. Deferred Compensation Plan

The Coroner's office established an employee deferred compensation plan in 1992, which qualifies under IRS Code Section 457(b). Under the provisions of the plan, eligible employees are able to defer current taxable income and contribute to the plan. Furthermore, the assets of the plan are held in trust for the exclusive benefit of the employees. The Coroner's office also contributes on behalf of each eligible employee. The total annual contribution for both the employer and the employee for 2008 shall not exceed the lesser of the basic annual limitation (\$15,000) plus the age 50 catch-up contribution, if applicable, or the participants includible compensation for the year. There is no vesting period; each employee is immediately vested into the plan.

The total employer contributions to the retirement plan for the year ended December 31, 2008 were \$18,737.

Supplemental Information



**Caddo Parish Coroner's Office
General Fund
Budgetary Comparison Schedule
For The Year Ended December 31, 2008**

	<u>Budgeted Amounts</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:				
City of Shreveport appropriations	\$ 827,527	\$ 827,527	\$ 827,527	\$ -
Caddo Parish appropriations	149,123	149,129	149,123	-
Coroner's certificate and report charges	47,500	47,500	69,643	22,143
Total revenues	1,024,150	1,024,150	1,046,293	22,143
Expenditures:				
General Government:				
Current operating:				
Personnel service	598,750	598,750	597,837	913
Professional services	280,400	280,400	192,972	87,428
Other operating	145,000	145,000	91,908	53,092
Capital outlay	-	-	81,953	(81,953)
Total expenditures	1,024,150	1,024,150	964,670	59,480
Excess of governmental revenues over expenditures	-	-	81,623	81,623
Other income	-	-	8,688	8,688
Excess of revenues over expenditures	-	-	90,311	90,311
Fund balance - beginning of year	442,408	442,408	442,408	-
Fund balance - end of year	\$ 442,408	\$ 442,408	\$ 532,719	\$ 90,311

Caddo Parish Coroner's Office
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008

Summary of Audit Results

1. The auditors' report expressed an unqualified opinion on the financial statements of the Caddo Parish Coroner's Office.
2. One significant deficiency in internal control disclosed during the examination of the financial statements was reported to the Caddo Parish Coroner's Office.
3. One instance of noncompliance material to the financial statements of the Caddo Parish Coroner's Office was disclosed during the examination.
4. No separate management letter was issued to the Caddo Parish Coroner's Office.

Findings - Financial Statement Audit

Reportable Conditions

2008-01 Segregation of Duties

Condition:

The performance of accounting procedures is limited to a small number of people.

Criteria:

Internal controls should be in place that provides reasonable assurance that financial transactions are properly accounted for. Segregation of duties among accounting staff is an integral part of internal controls.

Effect:

There is insufficient segregation of duties within the accounting staff.

Recommendation:

No action is recommended. It would not be cost effective.

Response:

We concur with the recommendation. It would not be cost effective to increase the size of our staff to achieve effective segregation of duties.

Findings - Compliance

2008-02 Engagement Completion

Instance of non-compliance:

The Caddo Parish Coroner's Office failed to comply with state law (LA R.S. 24:513) since the annual report for the year ended December 31, 2007 was not submitted to the Louisiana Legislative Auditor's Office until after June 30, 2008, the statutory due date.

Reason for noncompliance:

Due to certain accounting issues not being resolved until after June 30, 2008 and the timing of the receipt of certain accounting documents by the independent auditors, the audit was not completed by the statutory due date.

Management's plan of corrective action:

Management agrees with this finding, but believes this occurrence was beyond their control and that all future required reports should be filed on a timely basis.

Management's additional comment:

An extension of time in which to file the annual financial report was approved by the Louisiana Legislative Auditor's Office.

Findings – Other Matters

2008-03 Lack of Documentation for Policies and Procedures

Findings:

Due to lack of documentation relating to sick leave policies and procedures, it is at the discretion of the Coroner to pay individuals for sick days if the individual does not have an accrued sick leave balance.

Criteria:

Prudent personnel management dictates that significant policies related to pay be documented to avoid misunderstandings and potential litigation.

Recommendation:

We recommend management formalize personnel and office policies.

Management's plan of corrective action:

Management will formalize the documentation relating to compensation and office policies and procedures so that these issues do not occur again.

Caddo Parish Coroner's Office

Summary Schedule of Prior Year Audit Findings

For the Year Ended December 31, 2007

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Findings	Corrective Action Taken	Corrective Action/Partial Corrective Action Taken
2007-01	2005	Segregation of Duties	No	Not cost effective
2007-02	2007	Cash Management	Yes	Communicated need of pledged securities with banking institution
2007-03	2007	State Bid Law	Yes	State Contract
2007-04	2007	Prohibited Contractual Agreement	Yes	Lease cancelled
2007-05	2005	Engagement Completion	Yes	Attempted timely financial statement filing
2007-06	2007	Lack of documentation for policies and procedures	Yes	Formalizing compensation and expense policies and procedures